



# भारत का राजपत्र

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इस भाग में भिन्न पृष्ठ संलग्न वी जाती है जिससे कि यह वास्तव संकलन के रूप में रखा जा सके  
 Separate paging is given to this Part in order that it may be filed

MINISTRY OF LAW  
 (Legislative Department)

New Delhi, the 16th February, 1967/Magha 27, 1888 (Saka)

The following President's Act is published for general information:—

THE KERALA GENERAL SALES TAX (AMENDMENT)  
 ACT, 1967

No. 5 OF 1967

Enacted by the President in the Eighteenth Year of the  
 Republic of India.

An Act further to amend the Kerala General Sales Tax Act, 1963.

In exercise of the powers conferred by section 3 of the Kerala  
 12 of 1965. State Legislature (Delegation of Powers) Act, 1965, the President  
 is pleased to enact as follows:—

1. (1) This Act may be called the Kerala General Sales Tax Short  
 (Amendment) Act, 1967.  
 title and  
 commence-  
 ment.
- (2) In section 2, the whole of clause (i) and so much of clause (ii) as relates to Serial Numbers 57A, 57B, 57C, 57D, 57E and 57F shall

be deemed to have come into force on the 23rd day of September, 1966; and so much of clause (ii) as relates to Serial Number 57G shall come into force on such date as the Government may, by notification in the Gazette, appoint.

Amend-  
ment of  
First  
Schedule,

2. In the First Schedule to the Kerala General Sales Tax Act, Kerala Act 1963,— 15 of 1963.

(i) Serial Numbers 2, 3, 50 and 50A and the entries relating thereto shall be omitted:

(ii) after Serial Number 57 and the entries relating thereto, the following shall be inserted, namely:—

“57A. Motor Spirit other than Petrol and Aviation Gasoline.	At the point of sale in the State by any oil company liable to tax under section 5, except where the sale is by any oil company to another oil company.	20
57B. Petrol other than Naphtha	„	15
57C. Aviation Gasoline	„	12
57D. Aviation Turbine Fuel	„	6
57E. Naphtha	„	5
57F. Kerosene	„	4
57G. Furnace oil	„	5

*Explanation.*—For the purposes of Serial Numbers 57A, 57B, 57C, 57D, 57E, 57F and 57G, “oil company” means Cochin Refineries Limited, Indian Oil Corporation Limited, Burmah-Shell Oil Storage and Distributing Company of India Limited, Caltex (India) Limited, Esso Standard Eastern Incorporated, Indo-Burma Petroleum Company Limited, and includes such other company as the Government may from time to time, by notification in the Gazette, specify in this behalf.”.

S. RADHAKRISHNAN,

*President.*

S. P. SEN-VARMA,

*Secy. to the Government of India.*

*Reasons for the enactment*

Under the existing provisions of the Kerala General Sales Tax Act, 1963, certain petroleum products are taxed at the point of first sale in the State while others are taxed at every point of sale. The Cochin Refineries Limited, a public sector undertaking, has commenced production from 23rd September, 1966. The Government of India have informed the Kerala Government that in pursuance of the terms of agreement for the establishment of the said Refinery, the Government of India have nominated the Indian Oil Corporation to take over the products from the Cochin Refineries Limited either to be disposed of directly by that Corporation or to be offered by it in exchange for products of certain private oil companies outside the State. In order to facilitate the smooth working of the above arrangements without increasing the tax liability of the Indian Oil Corporation and at the same time ensuring that the State Government do not lose revenue from the sale of petroleum products to consumers within the State, it has been decided to change the point of levy of sales tax in respect of the petroleum products, to the point of sale in the State by an oil distributing company except where the sale is to another oil distributing company.

2. Retrospective effect is being given to the proposed amendment (except in regard to furnace oil) from the 23rd September, 1966, in order to afford relief to the Cochin Refineries Limited and the Indian Oil Corporation Limited in regard to the tax liability to pay tax on inter-company transactions which have already started from that date. As regards furnace oil, the rate of tax is being increased from 3 per cent. multipoint to 5 per cent. single point. The above companies will however be exempted by notification by the Kerala Government from the tax liability as aforesaid from the 23rd September, 1966, up to the date on which the enactment in so far as it relates to furnace oil takes effect.

3. The present enactment is intended for the above purposes.

4. The Committee constituted under the proviso to sub-section (2) of section 3 of the Kerala State Legislature (Delegation of Powers) Act, 1965 (12 of 1965), has approved the enactment of this measure as a President's Act.

P. R. NAYAK,

*Secy. to the Govt. of India,  
Ministry of Petroleum and Chemicals.*

CORRIGENDUM

In the Seeds Act, 1966 (No. 54 of 1966) as published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 30th December, 1966 at page 763, Section 3, sub-section (2) for the existing clause (ii) read as follows:

“(ii) eight persons to be nominated by the Central Government to represent such interests as that Government thinks fit, of whom not less than two persons shall be representatives of growers of seed;”